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**DARLENE GREEN**  
Comptroller



**OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS**

***Internal Audit Section***



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**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

August 13, 2009

Dawayne Barnett  
MERS/MO Goodwill  
1727 Locust Street  
St. Louis, MO 63103

RE: Workforce Investment Act (WIA)  
(Project #2009-SLATE7)


Dear Mr. Barnett:

Enclosed is a report of our fiscal monitoring review of MERS/MO Goodwill, a not-for-profit organization, Workforce Investment Act (WIA) Program, for the period July 1, 2008 through November 30, 2008. The scope of a fiscal monitoring review is less than an audit and, as such, we do not express an opinion on the financial operations of MERS/MO Goodwill. Fieldwork was completed on March 26, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, and through an agreement with the St. Louis Agency for Training and Employment (SLATE) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

  
Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Michael Holmes, Executive Director, SLATE  
Kim Neske, Fiscal Manager, SLATE



# CITY OF ST. LOUIS CITY OF ST. LOUIS

**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)  
WORKFORCE INVESTMENT ACT (WIA)**

**MERS/MO GOODWILL  
CONTRACT #112-09 AND #211-09  
CFDA #17.258 and #17.259**

**FISCAL MONITORING REVIEW**

**JULY 1, 2008 THROUGH NOVEMBER 30, 2008**

**PROJECT #2009-SLATE7**

**DATE ISSUED: AUGUST 13, 2009**

**Prepared by:  
Internal Audit Section**



# OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS**  
**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)**  
**WORKFORCE INVESTMENT ACT (WIA)**  
**MERS/MO GOODWILL**  
**FISCAL MONITORING REVIEW**  
**JULY 1, 2008 THROUGH NOVEMBER 30, 2008**

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## **INTRODUCTION**

### **Background**

**Contract Name:** MERS/MO Goodwill

**Contract Numbers:** 112-09 and 211-09

**CFDA Numbers:** 17.258 and 17.259

**Contract Periods:** July 1, 2008 through June 30, 2009

**Contract Amounts:** \$53,016 and \$286,500

Contract #112-09 provides Workforce Investment Act (WIA) adult program funds from the St. Louis Agency for Training and Employment (SLATE) to MERS/MO Goodwill (Agency) for one case manager to work at the SLATE Career Center, providing employment and training services to clients with special needs. Individuals with disabilities will be screened and referred to Vocational Rehabilitation (VR).

Contract #211-09 provides WIA youth program funds aimed at serving 23 in-school youth, residing in the City of St. Louis, between the ages of 16 and 21. This is a year-long program that is focused on increasing academic achievement, promoting staying in school, community services volunteering, exposure to careers and colleges, leadership development, and life skills training.

### **Purpose**

The purpose of this review was to determine the Agency's compliance with federal (including OMB Circular A-133), state and local SLATE requirements for the periods July 1, 2008 through November 30, 2008 and make recommendations for improvements, if necessary.

### **Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE, and other procedures were performed, as considered necessary. Fieldwork was complete on March 26, 2009.

### **Exit Conference**

An exit conference was not considered necessary because there were no current observations.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

No evidence was found to suggest that the Agency did not fully comply with federal, state and local SLATE requirements.

### **Status of Prior Observations**

The prior fiscal monitoring report, Project #2008-SLATE8, issued July 28, 2008, had no observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the year ended September 30, 2006; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The Agency's OMB A-133 Audit for the year ended December 31, 2007 did not have any reportable conditions and/or instances of noncompliance material to the financial statements.

### **Summary of Current Observations**

There were no current observations.